The Library of Congress'

EARLY STATE RECORDS PROJECT

converted from the original microfilm held by the
Vincent C. Immel Law Library, Saint Louis University

through the generous support of a grant from the

Council on Library and Information Resources

ANNUAL REPORT

THE AUDITOR

OF

WYOMING TERRITORY

FOR

THE YEAR 1887.

CHEYENNE, WYO.
THE LEADER BOOK AND JOB PRINTING HOUSE
1888

F705
7
A2W2
1927

105113
. . croft Library

AUDITOR'S REPORT.

OFFICE OF THE TERRITORIAL AUDITOR,
CHEYENNE, WYO., January 5th, 1888.

To the Honorable Thomas Moonlight, Governor of Wyoming:

SIR:—In compliance with law, I have the honor to submit the report of this office, showing the transactions of this department for the year commencing January 1, 1887, to and including December 31, 1887:

Balance in the Treasury,
December 31, 1886.... ... .$ 13,370 08
Receipts to December 31, 1887.....$260,544 29

Total.....	$273,934 37
Total disbursements to Dec. 31, 1887	225,009 67
Balance in the treasury Dec. 31, 1887	$ 48,924 70

Statements giving the details incidental to the above follow in their regular order:

STATEMENT No I.

Showing the balance of each fund remaining in the Territorial Treasury December 31, 1886, the receipts and disbursements to and including December 31, 1887, the balance remaining in each fund at the close of business, December 31, 18 7, and the amount of money remaining in the Territorial Treasury December 31, 1887:

Balance in the Treasr'y Dec 31, 1886	Receipts to and includ g Dec. 31, 1887	Name of Fund	Disbursements during 1887.	Balance in the Treas'ry Dec 31, 1887
Overdraft.	95,632,38	General Fund	†67,390.59	11,795.21
11,124.21	224,16	Stock Indemnity.	2,270.98	9,077.42
	4,978,41	Territorial Bond Tax.	1,199.05	3,779.36
	445,47	Insane Asylum Tax.		445.47
	11,132,87	University Income Tax.	7,693,39	3,439.48
1,756.47	105,130.00	Capitol Building Fund.	96,844.52	10,041.95
16,935,95	10,513.00	University Building Fund.	24,881.39	2,567.56
	32,508.00	Insane Asylum Fund.	24,729.75	7,778.25
*29,816,66	260,564.29		225,009.67	48,924.70

† Add 16,446.58, overdraft, Dec 31, 1886.
*Subtract 16,446.58.

STATEMENT No. II.

Detailed statement showing the receipts and disbursements of the Territorial Treasury from December 31, 1886, to and including December 31, 1887:

GENERAL FUND

Receipts:		
Tax collected, assessment of 1886		$61,363 86
Albany County	$ 8,835 53	
Carbon County	8,176 12	
Crook County	5,726 75	
Fremont County	4,062 91	
Johnson County	7,060 53	
Laramie County	17,604 10	
Sweetwater County	4,999 25	
Uinta County	4,898 67	
Coal mining board		6 00
Fees collected for certificates to mining bosses		
Sale of revised statutes		220 00
Proceeds of sales of revised statutes		
Tax collected, assessment of 1887		34,042 52
Albany County	12,232 39	
Carbon County	4,892 36	
Fremont County	4,982 50	
Johnson County	5,000 00	
Uinta County	6,937 27	
Total receipts for 1887		$95,632 38
Amount brought forward		$95,632 38
Disbursements:		
Total amount of warrants drawn on this fund during 1887	$67,390 59	
Overdraft Dec. 31, 1886	16,446 58	83,837 17
Balance in the treasury Dec. 31, 1887		$11,795 21

STOCK INDEMNITY FUND.

Receipts:		
Tax collected, assessment of 1886		$ 169 57
Albany Coanty	$19 73	
Carbon County	23 68	
Crook County	27 18	
Fremont County	17 11	
Johnson County	29 14	

Laramie County	42 57	
Sweetwater County	5 11	
Uinta County	5 05	
Tax collected, assessment of 1887		54 59
Albany County	$15 73	
Carbon County	17 76	
Fremont County	15 63	
Uinta County	5 47	
Total receipts for 1887		$ 224 16
Balance in the treasury Dec. 31, 1886		$11,124 24
Total		$11,348 40
Disbursements:		
Total amount of warrants drawn on this fund during 1887		$ 2,270 98
Balance in the treasury Dec. 31, 1887		$ 9,077 42

TERRITORIAL BOND TAX.

Receipts.		
Tax collected, assessment of 1886		$1,538 94
Albany County	$220 88	
Carbon County	204 10	
Crook County	144 13	
Fremont County	101 57	
Johnson County	176 51	
Laramie County	443 83	
Sweetwater County	124 98	
Uinta County	122 64	
Tax collected, assessment of 1887		3,439 47
Albany County	1,233 24	
Carbon County	1,024 45	
Fremont County	498 25	
Uinta County	693 53	
Total receipts during 1887		4,978 41
Balance in the Treasury Dec. 31, 1886		none.
Total		$4,978 41
Disbursements.		
Total amount of warrants drawn on this fund during 1877		1,199 05
Balance in the Treasury Dec. 31, 1887		3,779 36

INSANE ASYLUM TAX.

Receipts:

Tax collected, assessment of 1886		$307 89
Albany County	$44 18	
Carbon County	40 48	
Crook County	28 96	
Fremont County	20 31	
Johnson County	35 30	
Laramie County	88 72	
Sweetwater County	25 00	
Uinta County	24 54	
Tax collected, assessment of 1887		137 58
Albany County	$48 93	
Carbon County	40 98	
Fremont County	19 93	
Uinta County	27 74	
Total receipts during 1887		$445 47
Balance in the treasury Dec. 31, 1886		
Disbursements:		
Total amount of warrants drawn on this fund during 1887		
Balance in the treasury Dec. 31, 1887		$445 47

UNIVERSITY INCOME TAX.

Receipts:

Tax collected, Assessment of 1886		$7,693 40
Albany County	1,104 44	
Carbon County	1,022 01	
Crook County	716 16	
Fremont County	507 86	
Johnson County	882 57	
Laramie County	2,222 43	
Sweetwater County	624 91	
Uinta County	613 02	
Tax collected, assessment of 1887		3,439 47
Albany County	1,223 24	
Carbon County	1,024 45	
Fremont County	498 25	
Uinta County	693 53	
Total receipts during 1887		11,132 87

Balance in the Treasury Dec. 31, 1886.....	none.
Total.....	11,132 87
Disbursements:	
Total amount of warrants drawn on this fund during 1887.....	7,693 39
Balance in the Treasury Dec. 31, 1887.....	3,439 48

CAPITOL BUILDING FUND.

Receipts:	
Net proceeds arising from the sale of 100 capitol building bonds (Nos. 26 to 125 inclusive) at $1051.30.....	$105,130 00
Balance in the treasury Dec. 31, 1886.....	1,756 47
Total	$106,086 47
Disbursements:	
Total amount of warrants drawn on this fund during 1887.....	96,844 52
Balance in the treasury Dec. 31, 1887.....	$ 10,041 95

UNIVERSITY BUILDING FUND.

Receipts:	
Net proceeds arising from the sale of ten university building bonds (Nos. 41 to 50 inclusive) at 1051.30.	$10,513 00
Balance in the treasury Dec. 31, 1886.....	16,935 95
Total.....	$27,448 95
Disbursements:	
Total amount of warrants drawn on this fund during 1887	$24,881 39
Balance in the treasury Dec. 31, 1887.....	$ 2,567 56

TERRITORIAL INSANE ASYLUM FUND.

Receipts:	
Net proceeds arising from the sale of Thirty Territorial Insane Asylum Bonds (Nos. 1 to 30 inclusive), at $1,083 60.....	32,508 00
Balance in the Treasury Dec. 31, 1886.....	none.
Total.....	$ 32,508 00
Disbursements:	
Total amount of warrants drawn on this fund during 1887.....	24,729 75
Balance in the Treasury Dec. 31, 1887.....	7,778 25

STATEMENT No. III.

Reconciliation of the accounts of the auditor and treasurer.

GENERAL FUND.

Balance in the treasury Dec. 31, 1887, as shown by the books of the auditor	$11,795	21
Warrants drawn by the auditor not paid by the treasurer, viz:		
No. 677, Keep and transport prisoners, 1886	120	60
No. 689, Teachers' institute, 1886	37	70
No. 698, Teachers' institute, 1886	8	55
No. 731, Judge's contingent, 1886	50	00
No. 741, Judge's contingent, 1886	50	00
No. 773, Keep and transport prisoners, 1886	116	40
No. 778, Library rent and contingent, 1886	1	80
No. 781, Library purchase, 1886	168	50
No. 796, Geologist's salary, 1886	450	00
No. 804, Fair premiums, 1886	769	87
No. 834, Blind, deaf and dumb, 1886	28	00
No. 835, Blind, deaf and dumb, 1886	6	25
No. 837, Blind, deaf and dumb, 1886	2	70
No. 841, Blind, deaf and dumb, 1886	100	00
No. 846, Blind, deaf and dumb, 1886	149	50
No. 850, Penitentiary commission contingent, 1886	133	90
No. 853, Stenographer's mileage. 1886	10	00
No. 866, Auditor's contingent, 1886	3	50
No. 871, Governor's contingent, 1886	225	00
Total	$14,227	48
Balance in the treasury Dec. 31, 1887, as shown by the books of the treasurer	14,227	48

STOCK INDEMNITY FUND.

Balance in the Treasury Dec. 31, 1887, as shown by books of the Auditor	9,077	42
Warrants drawn by the Auditor, not paid by the Treasurer, viz:		
No. 825	60	00
No. 847	46	66
Total	$ 9,148	08
Balance in the Treasury Dec. 31, 1887, as shown by books of the Treasurer	9,184	08

CAPITOL BUILDING FUND.

Balance in the Treasury Dec. 31, 1887, as shown by the books of the Auditor	10,041	95

Warrants drawn by the Auditor, not paid by the Treasurer, viz:	
No. 352	5 00
Total	$10,046 95
Balance in the Treasury Dec. 31, 1887, as shown by the books of the Treasurer	10,046 95

In all other funds the books of the Auditor and Treasurer show the same balances remaining in the Treasury Dec. 31, 1887, at the close of business.

STATEMENT NO. IV.

Showing the balances of appropriations made by the Ninth Legislative Assembly of the Territory of Wyoming, remaining in the Territorial Treasury December 31, 1886, the amount of warrants drawn against the same during the year 1887, and the unexpended balances in each appropriation at the close of business, December 31, 1887.

NAME OF APPROPRIATION.	Balance Dec. 31, 1886.	Warrants Drawn.	Balance Dec. 31, 1887.
Keeping and transportation of prisoners, 1886	6,790 70	5,361 84	1,428 86
Governor's contingent, 1886	1,800 00	1,401 75	398 25
Stenographer's salary, 1886	2,550 00	1,800 00	450 00
Stenographer's mileage, 1886	1,268 40	1,014 00	254 40
Library rent and contingent, 1886	2,707 30	1,486 39	1,220 91
Treasurer's commissions, 1886	2,000 00	1,933 77	66 23
Veterinarian's salary, 1886	3,333 35	2,708 34	625 01
Veterinarian's contingent, 1886	3,751 97	3,063 88	688 09
Penitentiary commission, 1886	1,500 00	1,133 90	366 10
Judge's contingent, 1886	900 00	600 00	300 00
Insurance commission contingent, 1886	508 22	356 97	151 25
Fair premiums, 1886	3,865 85	3,281 72	584 13
Fish Commissioner's salary, 1886	525 00	350 00	175 00
Fish Commission contingent, 1886	1,907 43	1,280 45	626 98
Fish Hatch House, 1886	2,000 00	.....	2,000 00
Blind, Deaf and Dumb, 1886	8,000 00	7,877 40	122 60
Attorney General's salary, 1886	1,800 00	1,500 00	300 00
Attorney General's contingent, 1886	450 00	375 00	75 00
Treasurer's salary, 1886	500 00	400 00	100 00
Treasurer's contingent, 1886	516 00	301 25	214 75
Secretary's contingent, 1886	892 50	742 45	150 05
Auditor's salary, 1886	1,800 00	1,500 00	300 00
Auditor's contingent, 1886	604 40	425 95	178 45
Geologist's salary, 1886	2,700 00	2,155 00	545 00
Geologist's contingent, 1886	1,930 85	1,606 93	323 92
Coal Mine Inspector's salary, 1886	3,819 45	2,500 00	1,319 45
Coal Mine Inspector's contingent, 1886	1,210 55	835 55	375 00
Teachers' Institute, 1886	755 79	567 73	188 06
Clerk Supreme Court, 1886	620 00	391 45	228 55
Joint Compilation Commission Ninth Legislature	5 00	5 00	.....
Special Auditing Committee, 1886	23 00	23 00	.....
Reimburse Secretary office, 1886	84 95	84 95	.....
Reimburse Otto Gramm, 1886	1 01	1 01	.....
Mississippi fish expense, 1886	41 45	.....	41 45
University Land Commission, 1886	934 00	933 60	40
Auditing Committee, 1886	444 90	57 10	387 80
Election Returns, 1886	200 00	.....	200 00
Librarian's salary, 1886	1,200 00	800 00	400 00
Library Insurance, 1886	420 00	330 01	89 99
Library purchase, 1886	629 02	504 50	122 52
Coal mine instruments, 1886	500 00	180 50	319 50
Weights and Measures salary, 1886	200 00	100 00	100 00
Weights and Measures contingent, 1886	295 20	.....	295 20
Revised Statutes Commission, 1886	4,500 00	4,500 00	.....
Revised Statutes of Wyoming, 1886	12,500 00	12,476 00	24 00
Revised Statutes Commission contingent, 1886	242 35	242 35	.....

STATEMENT No. V.

Showing trial balance of the books of the Territorial Auditor at the close of business December 31, 1887.

Page.	Name of Account.	Balance Dr.	Balance Cr.
2.	Wyoming Territory		$ 41,194 77
3.	General fund		11,795 21
16.	Keep and transport prisoners, 1886		1,428 86
17.	Territorial treasurer	$ 48,924 70	
22.	Governor's contingent, 1886		398 25
30.	Stenographer's salary, 1886		450 00
31.	Stenographer's mileage, 1886		254 40
37.	Library rent and contingent, 1886		1,220 91
48.	Treasurer's commissions, 1886		66 23
56.	Veterinarian's salary, 1886		625 01
57.	Veterinarian's contingent, 1886		688 09
64.	Penitentiary commission contingent, 1886		366 10
77.	Judge's contingent, 1886		300 00
81.	Fish commission contingent, 1886		626 98
86.	Insurance commission contingent, 1886		151 25
90.	Johnson county	5,100 12	
94.	Carbon county	5,352 09	
96.	Sweetwater county	9,131 36	
101.	Laramie county	30,558 20	
104.	Crook county	5,466 85	
113.	Stock indemnity fund		9,077 42
114.	Territorial bond tax		3,779 36
115.	Insane asylum tax		445 47
116.	University income tax		3,439 48
121.	Fair premiums, 1886		584 13
122.	Fish commissioner's salary, 1886		175 00
124.	Fish hatch house, 1886		2,000 00
125.	Blind, deaf and dumb, 1886		122 60
126.	Attorney general's salary, 1886		300 00
127.	Attorney general's contingent, 1886		75 00
128.	Treasurer's salary, 1886		100 00
129.	Treasurer's contingent, 1886		244 75
133.	Secretary's contingent, 1886		150 05
134.	Auditor's salary, 1886		300 00
135.	Auditor's contingent, 1886		178 45
136.	Geologist's salary, 1886		345 00
137.	Geologist's contingent, 1886		323 92

138.	Coal mine inspector's salary, 1886		1,319 45
139.	Coal mine inspector's contingent, 1886		375 00
140.	Teachers' institute ex., 1886		188 06
141.	Clerk supreme court, 1886		228 55
143.	Capitol building fund		10,041 95
144.	University building fund		2,567 56
145.	Insane asylum fund		7,778 25
325.	Weights and measures, general	230 00	
333.	Board of equalization of stock	934 00	
334.	Mississippi fish expense, 1886		41 45
334.	University land commission, 1886		40
335.	Auditing committee, 1886		387 80
335.	Election returns, 1886		200 00
336.	Librarian's salary, 1886		400 00
336.	Library insurance, 1886		89 99
337.	Library purchase, 1886		122 52
337.	Coal mine instruments, 1886		319 50
338.	Weights and measures salary, 1886		100 00
338.	Weights and measures contingent, 1886		295 20
339.	Revised statutes of Wyoming, 1886		24 00
341.	Coal mining board	202 30	
342.	Sale of revised statutes		220 00
342.	Interest	205 85	
		$106,106 37	$106.106 37

Statement No. VI.

Showing estimates for expenditures for the two fiscal years next ensuing March 31, 1888:

Fish Commissioner's salary	$ 700
Fish Commission contingent	3,800
Blind, Deaf and Dumb	
Fair Premiums	6,000
Auditing Committee	600
Keeping and transporting prisoners	14,000
Penitentiary Commission contingent	3,000
Attorney General's salary	3,000
Attorney General's contingent	200
Treasurer's commissions	2,500
Treasurer's salary and one per cent. commission	800
Treasurer's contingent	300
Auditor's salary and all fees of Ins. Department	2,400

Auditor's contingent	800
Veterinarian's salary	5,000
Veterinarian's contingent	3,000
Governor's contingent	2,400
Secretary's contingent	1,200
Geologist's salary	3,600
Geologist's contingent	2,200
Librarian's salary (as at present $1,600—as superintendent of weights and measures, $200)	1,800
Coal Mine Inspector's salary	4,000
Coal Mine Inspector's contingent	4,000
Library rent and contingent	1,500
Library insurance	500
Library purchase	2,000
Clerk Supreme Court contingent	400
Judge's contingent	2,400
Publishing reports of Territorial officers	1,000
Ordnance, care of Capitol Building for fuel, light, repairs, janitors and other contingent expenses	6,000
Coal mine board, out coal mine insurance contingent	
Board to equalize stock values	2,500
Care of insane	
Auditing committee	500

STATEMENT No. VII.

Consolidated Abstract of Assessment of the Territory of Wyoming, as returned by the clerks of the several counties for the year 1887.

COUNTY.	Acres of Land and Improvements.		Town Lots and Improvements	Horses.	
	No.	Value.	Value.	No.	Value.
Albany	915,2[illegible]7.00	628,096 00	920,090 00	10,217	359,175
Carbon	894,[illegible]57.00	588,748 00	227,980 00	8,425	250,771
Crook	33,022.27	180,548 00	60,781 00	7,100	273,203
Fremont	15,923.00	86,638 00	76,377 00	6,428	259,375
Johnson	75,100.32	485,439 49	220,577 65	11,935	387,036
Laramie	884,202.07	1,560,894 89	2,028,007 60	15,974	582,785
Sweetwater	1,778,595.65	598,592 58	225,475 00	2,882	86,200
Uinta	658,151.38	303,268 95	249,381 00	3,697	112,072
Total	5,254,468.69	$4,432,225 91	$4,017,668 65	66,658	$2,310,762

NOTE.—At its meeting in August last the Territorial Board of Equalization made changes in the real estate values as follows:

There was added to the valuation of Albany County	$134,932 40
Carbon County	146,912 60
Uinta County	31,829 25
Total	$333,674 25
There was deducted from the valuation of Sweetwater county	87,429 30
	$246,244 95

The sum of $246,244 95 should be added to value of land and improvements, in finding the total value of real estate.

STATEMENT No. VII CONTINUED.

COUNTY.	Mules and Asses.		Sheep and Goats.		Cattle.	
	No.	Value.	No.	Value.	No.	Value.
Albany	576	26,845	70,113	106,045 00	75,011	1,081,192 00
Carbon	168	6,980	111,386	165,629 00	98,293	1,352,489 00
Crook	153	9,155	4,979	7,703 00	85,136	1,175,842 50
Fremont	256	13,535	55,527	86,411 00	86,290	1,213,576 00
Johnson	877	29,160	8,583	10,682 00	141,286	1,711,719 50
Laramie	128	21,980	35,399	54,193 50	227,792	3,041,299 75
Sweetwater	92	5,520	48,924	74,555 00	23,517	322,801 50
Uinta	93	5,125	86,877	132,215 00	21,143	297,532 50
Total	2,643	$118,300	421,788	$637,433 50	758,648	$10,186,362 75

STATEMENT No. VII CONTINUED.

COUNTY.	Swine.		Carriages and wagons.		Clocks, watches and jewelry.	Musical Instruments.	Capital employed in mechanical manufact'ng	Moneys and credits after deducting debts.
	No.	Value	No.	Value.	Value.	Value	Value.	Value.
Albany	146	730	966	32,094	11,294 00	8,100	251,510	72,217
Carbon	122	610	197	26,717	4,529 00	5,049	171,831	176,556
Crook	112	560	454	13,341	1,782 00	974	14,295	21,595
Fremont	95	475	441	18,450	3,015 00	1,990	69,345	49,531
Johnson	503	2,495	.....	35,273	3,888 50	3,540	220,595	70,971
Laramie	157	785	973	52,720	12,040 50	11,425	559,045	194,800
Sweetwater	29	155	.....	7,290	1,244 00	3,196	62,180	22,290
Uinta	40	200	111	15,334	5,138 00	3,368	114,899	70,847
Total	1,184	$6,010	3,742	$210,129	$42,931 00	37,642	$493,700	$978,717

STATEMENT No. VII CONTINUED.

COUNTY.	Stock in Corporations.	Private Libraries.	Farming Implements and Mechanics' Tools.	Household Furniture.	Insurance Company Premiums.	Property of Corporations.	Other Property not Enumerated.
	Value.	Value.	Value.	Value.	Value.	Value.	Value.
Albany	278,840 00	1,480	16,795 00	15,325 00	.....	.....	28,379 00
Carbon	3,662 00	2,495	11,346 00	15,720 00	.....	.....	69,310 00
Crook	.....	310	9,725 00	9,690 00	.....	.....	1,763 00
Fremont	25	745	9,112 00	2,955 00	.....	.....	111,465 00
Johnson	52,895 50	2,385	21,863 25	12,974 50	.....	.....	73,926 50
Laramie	3,185 00	6,755	21,887 00	67,330 00	72,201 14	415,951	36,810 00
Sweetwater	.....	75	3,490 00	4,145 00	.....	.....	182,066 2
Uinta	120 00	.....	30,560 00	9,527 00	.....	850	1,028 0
Total	$268,727 50	$14,245	$130,778 25	$133,646 50	$72,201 14	$416,801	$507,747 7

STATEMENT No. VIII.

Showing the number of miles, the assessed value per mile, and the total assessed valuation per mile of railroads in the Territory of Wyoming, as determined by the Territorial Board of Equalization in August, 1887:

Name of County.	Name of Railroad.	No. of miles	Value per mile.	Total Valuation.
Albany	Union Pacific—Union Division.	95.49	$9,640 00	$ 920,523 60
Carbon	Union Pacific—Union Division.	86.55	9,640 00	834,342 00
Laramie	Union Pacific—Union Division.	69.71	9,640 00	672,0[illegible]1 40
Laramie	Union Pacific—Kansas Division.	10.	9,640 00	96,400 00
Sweetwater.	Union Pacific—Union Division.	153.57	9,640 00	1,480,414 80
Uinta	Union Pacific—Union Division.	82.22	9,640 00	862,240 80
Total		498.54		$4,805,925 60
Sweetwater	Oregon Short Line.	2.49	6,295 97	15,676 97
Uinta	Oregon Short Line.	89.85	6,295 97	565,692 90
Total		92.34		$ 581,369 87
Albany	Wyoming Central.	10.08	4,500 00	45,360 00
Laramie	Wyoming Central.	68.68	4,500 00	309,060 00
Total		78.76		$ 354,420 00

The following have been built since the above valuation, or have been returned to the county authorities and assessed by them viz:

Name of County.	Name of Railroad.	No. of miles	Value per mile.	Total Valuation.
Albany	Wyoming Central.	32.00	$4,500 00	$ 144,000 00
Albany	Laramie, North Park & Pacific.	13.38	3,000 00	40,140 00
Laramie	Colorado Central.	8.64		36,810 00
Laramie	Cheyenne & Burlington.	29.00	*4,500 00	130,500 00
Laramie	Cheyenne & Northern.	125.00	4,500 00	562,500 00
Total		208.02		$ 913,950 00

*Estimated.

STATEMENT No. IX.

Showing the number of miles of telegraph in the several counties of the Territory of Wyoming, and the assessed valuation of the same as determined by the Territorial Board of Equalization in August, 1887:

Name of County.	Name of Telegraph Company.	No. of miles.	Value per mile.	Total Valuation.
Albany	Western Union.	204.68	$ 78 00	$ 15,918 24
Carbon	Western Union.	168.00	78 00	13,104 00
Laramie	Western Union.	288.00	78 00	22,464 00
Sweetwater.	Western Union.	311.49	78 00	24,290 22
Uinta	Western Union.	254.85	78 00	19,878 30
Total		1,226.42		$ 95,660 76

NOTE.—The Cheyenne & Black Hills Telegraph, under the present law, is returnable to Laramie county, and is not included in the above statement.

RECAPITULATION.

Name of Corporation.	No. of miles.	Value per mile.	Total Valuation.
Colorado Central	8.64		$ 36,810 00
Cheyenne & Burlington	29.00	$4,500 00	130,500 00
Cheyenne & Northern	125.00	4,500 00	562,500 00
Oregon Short Line	92.34	6,295 97	581,369 87
Union Pacific	498.54	9,640 00	4,805,925 60
Wyoming Central	110.76	4,500 00	498,420 00
Laramie, North Park & Pacific	13.38	3,000 00	40,140 00
Total Railroad	877.66		$6,655,665 47
Western Union Telegraph Company	1,226.42	78 00	$ 95,660 76
Total Corporation			$6,751,326 23

STATEMENT No. X.

Showing a schedule of the railway property in the Territory of Wyoming, as returned by the managements of the various companies to the Territorial Board of Equalization for the year 1887.

UNION PACIFIC RAILWAY—UNION DIVISION.

Mileage.

Laramie county	69.71
Albany "	95.49
Carbon "	86.55
Sweetwater "	153.57
Uinta "	83.22
Total miles	488.54

488.54 miles of roadbed, including right of way, tracks, bridges, culverts, and all other property not hereinafter specified, at $6,500 per mile	$3,175,510 00
106.91 miles side track, spurs and switches at $2,000 per mile	213,820 00
488.54 miles of proportionate value of rolling stock at $280 per mile	625,381 20

The rolling stock used in Wyoming is also used on the entire Union Pacific system, and no part of it can be specifically assigned to any State or Territory.

The above is a fair proportionate value, based upon car mileage actually made within the Territory of Wyoming.

Telegraph lines to be returned by and assessed to the Western Union Telegraph Company.

99 Section houses at $400	39,600 00
53 Tenements at $300	15,900 00
42 Depots	76,000 00
5 Freight houses at $600	3,000 00
43 Water tanks at $1,200	51,600 00
13 Fuel stations at $1,000	13,000 00
Furniture, fixtures, and all other property not otherwise enumerated	40,000 00
AT CHEYENNE.	
Eating house	2,000 00
Round house	15,000 00
Stock yards	1,000 00
Ice house	1,000 00
15 Store, oil and office buildings at $300	45,000 00
3 Repair and carpenter shops at $400	1,200 00
AT GRANITE CANON.	
Repair shops	250 00
AT LARAMIE.	
Round house, shops, machinery, material, etc.	80,000 00
Superintendent's office	500 00
Roadmaster's office	500 00
Superintendent car repairs office	500 00
Express office and furniture	500 00
Battery house, store house and offices, five, at $444	2,000 00
Oil house	700 00
Hotel	10,000 00
AT MEDICINE BOW.	
Round house	2,000 00
AT RAWLINS.	
Hotel	5,000 00
Round house, shops, machinery, material, etc.	40,000 00
Bridge department house and shed	1,000 00
Master mechanic's office and store room	1,000 00
Oil and ice house	500 00
Yardmaster's office	200 00
Car repair shop	500 00
Boiler shop	400 00
AT ROCK SPRINGS.	
Engine shed and repair shops	600 00
AT GREEN RIVER.	
Hotel	6,000 00
Round house, shops, machinery, material, etc.	25,000 00
Oil house, ice house and office	900 00
AT PIEDMONT.	
Engine shed	500 00

AT EVANSTON.

Hotel	4,000 00
Ice house	600 00
Bridge dep't building	300 00
Round house, shops, machinery, material etc	32,000 00
11 Store, oil and office buildings at $250	2,750 00
Total valuation	$4,496,661 20

KANSAS DIVISION.

Ten miles right-of-way, road bed, telegraph franchises, and depot grounds at $6,000	
766–100 of a mile side track at $2,000	
Prorate of rolling stock used by the Denver Pacific Railway for 10 miles at $1,500 per mile	
Pro rate for ten miles tools, machinery, fuel etc. at $350 per mile	
Improvements at Cheyenne and Crow Creek $3,000.	
Total value in the Territory	$83,032 00

The Territorial Board of Equalization made the following additions to the schedule of property of the Union Pacfic Railway Company.

UNION DIVISION.

Add to

Rolling mills, machinery etc. at Laramie	20,000 00
Valuation of shops, etc., at Rawlins	2,500 00
Valuation of shops, etc., at Evanston	12,500 00
Valuation of freight houses	1,972 60
Valuation of hotel, at Green River $2,000 00	
Rolling stock 488.54 miles at $370, $180,759 80	
Total	219,732 40
Schedule as returned	4,496,661 20
Total valuation Union Division	$1,716,393 60

KANSAS DIVISION.

Schedule as returned	83,[illegible]2 0[illegible]
Add to the valuation of ten miles of rolling stock	1,500 0[illegible]
Ten miles of road bed	5,000 0[illegible]
Total valuation for 498.54 miles	$4,805,925 6[illegible]

OREGON SHORT LINE RAILWAY.

Mileage.

Sweetwater county	2.49	
Uinta	89.85	
Total	92.34	
92.34 miles of road-bed and right-of-way including tracks, bridges, culverts, superstructures, and property of every description not herein otherwise described at $5,000 per mile		$461,700
5.04 miles of side track, spurs and switches, at $2,000 per mile		10,080
92.34 miles proportionate value of rolling stock at $350 per mile		32,319
2 Depots (Fossil and Cokeville)		1,600
10 Section houses, at $500		5,000
2 Chinese tenements, at $150		300
5 water stations, at $1,000		5,000
Fuel station (Cokeville)		1,000
Ice house		350
Furniture, fixtures and all other property not otherwise enumerated		3,000
Total value		$520,349

The Territorial board of equalization made the following additions to valuations on property, named in the above schedule:

5 water stations $200 each	1,000
92.34 miles of road bed, right-of-way, etc., $500 per mile	46,170
92.34 miles of rolling stock, etc., at $150 per mile	13,851
Total added	$61,021
Schedule as returned	520,349
Total	$581,370

WYOMING CENTRAL RAILWAY.

Mileage.

Laramie county	68.68
Albany county	10.08
Total	78.76

78.76 miles road bed, including right-of-way, tracks,

bridges, culverts	no value returned
7.35 miles side tracks, spurs and switches, telegraph lines to be returned by and assessed to Western Union Telegraph Company	do
Rolling stock	
2 Locomotives, 2 baggage cars	
2 Passengers car, 18 stock cars	
16 Box cars, 4 flat cars	
For four months of the year there would need to be added to this list 3 locomotives and 3 way cars.	do

VAN TASSELL.

1 Section and tool house	350
1 Stock yards	600
1 Water station	400

NODE RANCH.

1 Section and tool house	350

LUSK.

1 Section and tool house	350
1 Stock yards	600
1 Depot	850
1 Coal house	800

MANVILLE.

1 Section and tool house	350
1 Water Station	400

KEELINE.

1 Section and tool house	350

LOST SPRINGS.

1 Section and tool house	350
1 Water station	400

FISHER.

1 Section and tool house	350
1 Water station	400

IRVINE.

1 Section and tool house	350

DOUGLAS.

1 Section and tool house	350
1 Passenger depot	1,000
1 Freight depot	1,150
1 Coal house	800
1 Three stall engine house	1,500
1 Stock yards	600
1 Water station	400
Furniture, fixtures, tools and other personal property not	

otherwise enumerated..... 25,000

Total of values returned.....$38,050

STATEMENT No. XI.

Showing the total taxable valuation of property of the several counties of the Teritory, the levy for the several funds upon the same, as fixed and determined by the Territorial Board of Equalization and the amounts charged to said counties in 1887:

GENERAL FUND.

County.	Valuation.	Levy in Mills.	Charged to County.
Albany	$ 4,892,956 24	2½	$12,232 39
Carbon	4,097,780 60	2½	10,244 45
Crook	1,811,357 50	2½	4,528 40
Fremont	1,993,000 00	2½	4,982 50
Johnson	3,348,421 29	2½	8,371 05
Laramie	10,139,936 78	2½	25,349 84
Sweetwater	3,032,054 02	2½	7,580 13
Uinta	2,774,106 70	2½	6,935 27
Total	$32,089,613 13	...	$80,224 03

UNIVERSITY INCOME TAX.

County.	Valuation.	Levy in Mills.	Charged to County.
Albany	$4,892,956 24	¼	$ 1,232 24
Carbon	4,097,780 60	¼	1,024 45
Crook	1,811,357 50	¼	452 84
Fremont	1,993,000 00	¼	498 25
Johnson	3,348,421 29	¼	837 10
Laramie	10,139,936 78	¼	2,534 98
Sweetwater	3,032,054 02	¼	758 01
Uinta	2,774,106 70	¼	693 53
Total	$32,089,613 13	...	$ 8,022 40

TERRITORIAL BOND TAX.

County.	Valuation.	Levy in Mills.	Charged to County.
Albany	$4,892,956 24	¼	$ 1 223 24
Carbon	4,097,780 60	¼	1,024 45
Crook	1,811,357 50	¼	452 84
Fremont	1,993,000 00	¼	498 25
Johnson	3,348,421 29	¼	837 10
Laramie	10,139,936 78	¼	2,534 98
Sweetwater	3,032,054 02	¼	758 01
Uinta	2,774,106 70	¼	693 53
Total	$32,089,613 13	...	$ 8,022 40

INSANE ASYLUM TAX.

County.	Valuation.	Levy in Mills.	Charged to County.
Albany	$ 4,892,956 24	1-100	48 93
Carbon	4,097,780 60	1-100	40 98
Crook	1,811,357 50	1-100	18 11
Fremont	1,993,000 00	1-100	19 93
Johnson	3,348,421 29	1-100	33 48
Laramie	10,139,936 78	1-100	101 40
Sweetwater	3,032,054 02	1-100	30 32
Uinta	2,774,106 70	1-100	27 74
Total	$32,089,613 13	.....	$ 320 89

STOCK INDEMNITY FUND.

County.	Valuation.	Levy in Mills.	Charged to County.
Albany	$ 1,573,252 00	1-100	15 73
Carbon	1,775,869 00	1-100	17 76
Crook	1,465.993 50	1-100	14 66
Fremont	1,562,897 00	1-100	15 63
Johnson	2,138,597 50	1-100	21 39
Laramie	3,700,168 25	1-100	37 00
Sweetwater	489,076 50	1-100	4 89
Uinta	546,944 50	1-100	5 47
Total	$13,252,798 25	.....	$ 132 53

The valuation for Stock Indemnity Fund is upon all horses, cattle, mules and sheep.

All the above taxes are due and payable on or before the first Monday in January, 1888. Some counties have settled in full and some have sent in part of the above.

STATEMENT No. XII.

Showing claims presented to the Auditor of Wyoming not allowed by him, the name of each claimant, the nature of each claim, the amount of each claim, and the Auditor's reasons for not auditing and allowing the same.

1886.

April 13,	J. M. Huff, 2 loads of wood for fish com.....	9 00
" "	W. F. Holcomb, labor, man and team for fish com.....	8 00
" "	A. F. Singen, hauling six days at fish hatchery	22 50

The above claims were not allowed, because the appropriation for fish commissioner's contingent for the fiscal year ending March

31, 1886, together with the deficiency appropriation for the same fund were entirely exhausted.

May 3, M. E. Metcalf 16 66

Salary as justice of the peace in Yellowstone National Park the last twenty days of March 1886.

Charles H. Hall, same..... 16 66

These two claims were not allowed because the law creating these offices was repealed on March 10, 1886.

June 26, Crook County.

Rebate of Territorial taxes, levy of 1885..... 305 71

This claim was not presented in the time prescribed by law. There is nothing to show that the taxes rebated were not County as well Territorial tax.

1887.

March 29, T. R. Beason, member B'd to Eq. stock values 163 70

T. J. Fisher, clerk " " " " " 40 00

E. C. Hall, member " " " " " 272 35

H. B. Kelly, " " " " " " 15 00

A. J. McCrea, " " " " " " 181 10

John Parker, " " " " " " 62 00

J. J. Stroud, " " " " " " 31 80

I. C. Winslow, " " " " " " 162 00

J. J. Russell, member of coal mine board..... 16 50

The above claims were not allowed because there is no appropriation from which to pay them.

April 5, N. B. Dresser.

Printing notice of Teachers' institute in August 13, 1885 ..... 2 00

Not allowed because the balance of the appropriation of 1884 for payment of such claims was converted into the treasury March 31, 1887.

April 25, Swan Land and Cattle Co.

Stock slaughtered by order of the Territorial Veterinarian..... 303 33

This claim was not presented to the Auditor for settlement within the time required by law.

J. J. Russell 16 50

April 16, L. R. Myers, Member of coal mining board.... 15 00

This claim was not allowed because there is no appropriation from which to pay the same.

Dec. 3, P. J. Quealy, sundry contingent expenses while coal mine inspector 107 19

Dec. 9, P. J. Quealy, sundry contingent expenses while coal mine inspector 107 85

This claim was not allowed because all funds that can be drawn against the coal mine inspector's contingent for the fiscal quarter ending September 30, 1887, had been exhausted, and on that date the new inspector of coal mines took charge of the duties of that office.

Dec. 6, Charles E. Clay.

Stock slaughtered without orders of the Territorial Veterinarian 200 00

This claim was not allowed for the following reasons, viz:

1st. Said stock was not killed in the manner directed by law.

2d. Said claim has not been approved by the Territorial Veternarian as required by law.

3d. Said claim was not presented to the Auditor for payment within six months next after the slaughter of said animals.

Dec. 30, S. Slaymaker.

Stock that died and was not condemned by the Territorial Veterinarian..... 233 33

This claim was not allowed for the same two reasons first set forth in the rejection of the claim of Charles E. Clay above.

1887.

August 8, Wm Hinton.

Balance of claim not allowed 18 35

On August 4, 1887, this claim and the claim of C. D. Clark, were received. On the same day they were returned to the claimants asking them to furnish the dates and items as required by Sections 3,753 and 1,730 of the Revised Statutes of Wyoming. On August 8, 1887, the former claim was returned with a portion of the claim connected as requested. On this date a warrant was drawn for these

items (amounting to $5.94) and the balance of the claim disallowed, because the claimant had not complied with the law. In the letter transmitting the warrant above named is the following: "This last item is not allowed because the *law* required each item to be stated, and the date when each item was furnished. This item seems to me to be just and will be allowed when the law is complied with." The Clark claim has not been returned.

The above are claims by members of the Insane Asylum Commission.

Sept. 1, Cook & Callaghan.

Balance on University Building Contract, ...$10,176 00
Amount paid on the claim..... 7,391 28

Balance unpaid $2,784 72

This balance was not allowed because all moneys in the University Building Fund, (except the premium of University Building Bonds issued,) that could be applied to the payment of this claim was exhausted by paying the sum of $7,391 28.

NOTE. The premium arising from the sale of 50 University Building Bonds is $2,565 00

The balance of the above claim unpaid is $2,784 72
Difference..... 219 72

It will be seen that the commission has approved claims aggregating $219 72 more than the entire proceeds arising from the sale of these bonds.

REMARKS.

Section 1694. Revised Statutes of Wyoming, directs the Auditor to prepare and report to the Legislative Assembly, at the commencement of each session:

First. A detailed and full statement of the condition of the revenue and the amount of expenditures for the two preceding years;

Second. A full and detailed statement of the public debt;

Third. Estimates of the revenue and expenditures for the two succeeding years;

Fourth. Such plans as he may deem expedient for the support of the public credit, for lessening the public expenses, for promoting economy in public offices, and generally for the better management and more perfect understanding of the fiscal affairs of the Territory;

Fifth. A tabular statement showing the amount of revenue charged to each county for the two preceding years, the aggregate amount of each object of taxation, together with the tax due on the same.

Section 1732 directs that said report shall be made to you on or before the tenth day of January.

In statements preceding your Excellency will find everything relating to this department which has been transacted from January 1, 1887, to and including December 31, 1887. In their regular order you will find statements of the subjects set forth in the law. Some are not detailed by items as in my opinion such is not contemplated by law. I have given, in bulk, the amount of disbursements of the appropriations and the several funds—vouchers containing the items for which these disbursements were made are on file in this office. All vouchers on file prior to April 1, 1887, were examined, compared with the books of this office and approved by a committee appointed for that purpose, and the following entry was made upon the record of this office, viz: "The committee appointed to examine the books "of the auditor, treasurer and penitentiary commission and to "settle with said officers, fine the above balances to be correct "and a voucher for each warrant drawn during the past fiscal year."

A. S. PEABODY, Chairman.
J. M. TOMPKINS.

CHEYENNE, Wyoming, April 1, 1887.

Statement No. 1 shows the balance in each fund in the treasury December 31, 1886, the total amount in the treasury at that time, the receipts for each fund for the year next ensuing, the total receipts, the disbursements of each fund, the total disbursements, the balance in each fund in the treasury, and the total balance in the treasury at the close of business, December 31, 1887.

Statement No. II is the same in detail.

Statement No. III shows the warrants drawn by this department prior to or on December 31, 1887, not yet presented to the Treasurer.

LEGISLATION.

More care should be given to the preparation and enactment of laws. There are many discrepancies and conflicts in the law as it now is. I shall not undertake to point out all of these but cite a few of them, viz:

Section 1697 should be so amended that the Territorial Treasurer will be directed to immediately forward to the Territorial Auditor the duplicate receipt for all moneys paid to the Treasurer.

The last Assembly created a board to equalize live stock values, and made it the *duty* of the Chairman of the Board of County Commissioners to attend. The *per diem* and mileage was fixed but no appropriation was made whereby they could be paid. The claims for the last session are on file in this office and should receive early attention. It cost some members over two hundred dollars to attend.

The same Assembly passed a law creating an examining board for coal mines, but no provision was made for payment for such services. Several claims of this class are also on file in this office and should receive early attention.

Under the provisions of Section 1, Chapter 5, Compiled Laws of Wyoming, 1876, claims of the members of these two boards were paid prior to January 1, 1887. This Section is not in the Revised Statutes and all claims of this class that have been presented since that date have not been audited.

In many instances it is hard to tell where the duties and responsibilities of one official end and another begins.

Take the laws creating the Capitol Building Commission, the University Building Commission and the Insane Asylum Commission for illustration. In auditing claims where does the responsibilities of these commissions cease and those of the Auditor begin? There has been no conflict of authority with these commissions, but it is not because the law clearly defines the limits, but because all parties have tried to discharge their duties and to prevent any conflict and strife.

Take the same laws again for another illustration.

These commissions have expected to expend the premiums derived from the sale of the bonds and have made their contracts accordingly.

I have consulted several attorneys about whether there was such an appropriation of these premiums as would enable me to draw warrants upon them without violating Sections 1709, 1716, and 1733. One or two of them are of the opinion that there is such an appropriation, but the majority are of the contrary

opinion. I did not deem it safe for myself and bondsmen, nor a good precedent, to draw warrants upon an appropriation where lawyers could not agree as to the meaning of the law. All appropriation laws should be definite and certain.

The law should be amended at an early day so that these premiums could be used.

There should be an appropriation to pay witness fees and for serving subpœnas, in settling such claims before the Auditor as is provided for by Section 1706. The law should designate some officer to serve subpœnas in such cases.

REVENUE LAWS.

The revenue laws should be amended, and especially that part relating to the information to be furnished to the Territorial Board of Equalization by the different counties. At the last session of the Territorial Board of Equalization the following statement of facts was agreed to, and placed upon the records:

"This is the first time the railroad grant lands of the Union "Pacific have been taxed, and there seemed to be among the "county boards of the various counties in which these lands are "located quite a difference of opinion as to the value of such "lands in their respective counties. For the purpose of having "a more intimate knowledge of the lands along the line, the "Board took a trip on the railroad and while our equalization "may not be perfection, yet it is according to our best knowl-"edge and belief from what we were able to see and hear.

"The return from Carbon county show plainly that by mis-"take or otherwise, the lands were not all returned for taxation. Example:

"Railroad grant lands in the county about.....	1,000,000	acres
Lands returned last year for assessment.....		
Outside of the railway lands.....	35,860	"
Making a total this year of at least.....	1,035,860	"
Returned this year for assessment purposes.....	894,357	"
Showing a shortage of.....	141,503	"

It is fair to presume that there was an increase of final receipt lands since last year, which in the opinion of the Board would increase the shortage to 150,000 acres.

It is claimed in Sweetwater county that much of the land is in fact coal land, and so the Board should have valued the lands higher. The county authorities fail to show the land is really coal land, and the Board has no power to change the character

or classification of the assessment. The lands as they appear to any unprejudiced judgment, are of small value, and the Board can only be expected to pass judgment upon the surface appearance, when the hidden values of the land are carefully hidden from it.

One very embarrassing point in connection with the equalization of real property is in the fact that lands and improvements are returned together; in most instances and the Board has no means of knowing the value of the improvements. The town lots are returned as town lots worth so much money, without giving even the number of lots whether one hundred or five hundred, or in what town or towns they are located. The Board is expected to so equalize the values among the counties that all the real property may bear its just proporion of Territorial taxation, and yet the information mostly needed to enable the members to perform intelligently their duties, is systematically withheld from them. The Board is not blaming any one particularly, but pointing out the weakness of the present system. If the Board is expected to simply endorse the action of each county board, then it is useless, and is not a board of equalization, but of ratification.

In regard to the mileage of railroads in each county there has been some change in the Union Pacific, which is now believed to be the true mileage or distribution, making no change in the aggregate.

The law should also be changed so that the Territorial board of equalization could add to or deduct from the returns of personal property. The commissioners of each county while acting as a board of equalization equalize the personal property with that of the real estate, and there is no good reason why there should be a change in the real estate values fixed by them and the values of the personal property fixed by them remain unchanged. The law should be so amended that the Territorial board of equalization could not increase or diminish the total aggregate returns of all the assessment rolls in the Territory.

It is the custom in this Territory in listing property for assessment to return it at a fifty per cent. valuation, although the law requires that it should be listed at its full cash valuation. The law should be changed to the fifty per cent. valuation. The provision making it the duty of county treasurers to settle with the county commissioners and with the Territorial Auditor and Treasurer on the first Monday in January should be changed, as this in many instances creates hardships.

The law making it the duty of the Auditor and also of the

Treasurer to proceed against delinquent tax collectors is now conflicting and it should be changed so that there would be no coflict in this matter.

RAILROADS.

During the last two years there has been an era of railroad building in this Territory. The Wyoming Central has built and is operating about one hundred miles, and has about twenty-five miles more of grading done.

The Cheyenne & Northern has built and is operating one hundred and twenty-five miles.

The Cheyenne & Burlington, (an extension of the Burlington & Missouri) has built and is now operating a road to Cheyenne.

The Broken Bow branch of the Burlington & Missouri is within fifty miles of the east line of Wyoming.

All of the above named roads will be extended next year. I understand other railroads companies are in Wyoming with surveyors.

Legislation should encourage the building of railroads in the Territory. Railroads are necessary for the development of the Territorial resources.

PUBLIC BUILDINGS.

Since the adjournment of the last Legislative Assembly public buildings are being, or have been, erected, viz:

At Cheyenne, a Capitol building, at a cost when completed, together with the real estate, of $150,000.

At Cheyenne, an Institute for the Blind, Deaf and Dumb, which, together with the real estate and fencing, has cost about $8,000.

At Laramie, a University building and grounds at a cost of about $50,000, and

At Evanston, an Insane Asylum building, which will cost about $30,000 when completed.

Each Building Commission has erected a good and substantial building and I think the best that could be built for the money. Great credit is due to each of these commissions.

PUBLIC DEBT.

The Ninth Legislative Assembly provided for the erection of a Capitol building at Cheyenne, a University building at Laramie, and an Insane Asylum at Evanston.

For the purpose of raising funds to procure sites and to erect said buildings, the Legislative Assembly directed that six per cent. bonds of the Territory should be issued and sold as follows:

For Capitol building, not to exceed	$150,000
For University building, not to exceed	50,000
For Insane Asylum building, not to exceed	30,000
Total	$230,000

All of said bonds have been issued as directed except $25,000, of the Capitol Building Bonds, and the Capitol Building Commission has requested these to be issued, so that the entire public debt of this Territory is $230,000.

Each year after the expiration of fifteen years one-tenth of all Capitol Building Bonds and University Building Bonds are to be redeemed. Each bond of $1,000 sold for the sum of $1,051 30. Each year after the expiration of twenty-five years one-tenth of all Insane Asylum Bonds are to be redeemed. Each bond of $1,000 sold for the sum of $1,083 60. This shows the faith that investors have in this Territory.

CAPITOL BUILDING.

Some provision should be made for the custody of the Capitol building. I would suggest that the Governor, Secretary and Auditor become the custodians of the building, with full power to contract for fuel, lights, janitors, etc. The advantage in appointing these officials are the saving of expense to the territory, and it is not likely that all be away at once.

CENSUS.

Section 3,796 of the Revised Statutes makes it the duty of the several County Assessors to take a census each year, and to return the same to the County Clerk. Section 3,803 should be amended so that each County Clerk shall certify and forward to the Auditor with the abstract of assessment roll the census of his county.

TERRITORIAL LIBRARY.

Litigation throughout the Territory is increasing both in volume and the interests involved. We are now laying the foundation of the jurisprudence of the Territory, and it is therefore important that our judges should have the best aids that can be afforded. Many of the questions that are new to our jurisprudence and are daily arising in our courts, have been decided in our sister States and Territories and in England. Our judges should have access to the reports containing these decisions. The appropriations heretofore made for purchasing law books have been mostly invested in these reports, but many of the sets are incomplete. There should be a liberal appropriation for this purpose for the ensuing two fiscal years. The removal of the

Territorial library to the Capitol will save an outlay of at least $1,500 per annum in rent and fuel. The contingent expenses of the library being decreased, the appropriation for the purchase of books should be increased.

TERRITORIAL VETERINARIAN.

It has been the practice of appraisers of condemned animals to place the valuation high enough so that the two-thirds valuation should be equal to the full value; this is a violation of law and should be remedied.

By the untiring efforts of Dr. Hopkins, a number of these abuses have been materially decreased. Great credit is due him for the efficient manner in which he has performed the duties of his office.

For the Legislature to pay claims not approved by the Veterinarian, I consider a dangerous precedent to establish.

ATTORNEY GENERAL.

The office of Attorney General under the present law is a useless expense to the Territory. The Attorney General should be required to give a bond to the Territory for a sum not less than $25,000.

When a Territorial official refers a matter to him for his written opinion, he should be required to give it without evading the question, and should be held responsible for such opinion. Any official following his advice or opinion should be relieved from all responsibility; but, should such officer refuse or fail to follow the advice or opinion of the Attorney General he should be held responsible for his action. No Territorial official should be hampered with an opinion that has no force or effect.

TERRITORIAL STENOGRAPHER.

Heretofore while there were but few counties, and the litigation was small, the terms of court could be so arranged that one stenographer could do the entire stenographic court work, but new counties have been created from time to time and the litigation has grown until the courts in the several districts are in session at the same time, and as a result the stenographer is overworked, and some of the courts are compelled to do without a stenographer or to appoint someone else to do the stenographic work. The creation of new counties and the continued increase of litigation all tend to increase the embarrassments of the situation.

In my opinion the courts would be better served, and at less expense than now, by the judge of each district appointing such

stenographers as may be required by the courts of his district, the expenses of the stenographic work to be paid as other court expenses are now paid. The judges could dictate their opinions to the stenographer and thus facilitate the public business.

CONSOLIDATION OF OFFICES.

The Territorial offices of Superintendent of Public Instruction, Librarian, and Superintendent of Weights and Measures have heretofore been filled by the same person. The salaries and contingent expenses of these offices should be consolidated, and thus save the Auditor and Treasurer the trouble of keeping so many accounts.

The office of Insurance Commissioner should be abandoned and his duties performed by the Auditor. By so doing, the contingent expenses of the former office could be saved to the Territory. The Auditor should receive the salary that is at present received by him for performing the duties of his office, and the fees arising from the insurance department, which would not be more than a fair compensation for his services.

COMPENSATION OF TERRITORIAL OFFICERS.

The salaries of the various Territorial officers have not been increased in proportion to the increase of labor required by reason of the growth of the Territorial resources and property, and the salaries heretofore paid are not sufficient and in keeping with the compensation paid for like services in other employments throughout the Territory. I have, therefore, recommended such increase of salary, (as will be seen by reference to estimates for expenditures for the two ensuing fiscal years,) as in my judgment will be a fair compensation for the services required.

Heretofore the commission of two per cent. on monies handled by the Treasurer was only a fair compensation, but of more recent years the amount of moneys passing through his hands has been greatly increased and I have therefore recommended that the commission of two per cent. be reduced to one per cent. and that he receive the sum of $400 and one per cent. commissions on monies handled by him for his salary.

CONTINGENT EXPENSES OF TERRITORIAL OFFICERS.

It will be seen, by reference to estimates for expenditures for the two ensuing fiscal years, that I have recommended a decrease in the appropriation for contingent expenses. The Capitol Building will be ready for occupancy by the beginning of the fiscal year, or soon thereafter, and this will save the necessity for any outlay for office rent, fuel and janitor. This will

materially decrease the contingent expenses. The Capitol Building is large enough to accommodate all Territorial officials, and the law should prohibit the use of the contingent fund for rents, fuel, lights and janitor. In my judgment the estimates are large enough in each case to cover the expenses of moving and of buying furniture.

The law should be changed so that all salaries and contingent funds could be drawn at the close of each month, as there is no good reason why the money should lie idle in the treasury vaults. No fund should be used to pay transportation or mileage where traveling is done upon free transportation.

REPORT OF COAL MINE INSPECTOR.

The law requiring the Inspector of Coal Mines to print a quarterly report in the papers should be changed, so that the expense of printing his reports in the papers should be decreased. As the law now is it takes a large part of the contingent fund of the Inspector to pay the expenses of printing his report in the various newspapers.

BOARD OF EQUALIZATION OF STOCK.

The Ninth Legislative Assembly created this Board and defined its duties. I believe that if this Board would meet once in two years no great injustice would be done to any one. This Board is composed of the Chairmen of the several Boards of County Commissioners. It costs the Territory about $1,000 for each session of this board, and each new county will increase the expense.

ESTIMATES FOR APPROPRIATIONS.

In preparing the estimate of expenditures for the care of the blind, deaf and dumb, the insane, and the convicts of the Territory, I have been somewhat at a loss to know what the proper recommendation should be. The law does not require the commission having these matters in charge to make a report or send an estimate for expenditures to this office.

In making the estimate of expenditures for the care of the Capitol building, I have had no precedent as the building has never been cared for heretofore, and I hardly knew just what amount would be necessary. In my recommendations in each of these instances I have recommended such amounts as seemed to me would be sufficient. Should there be a surplus at the end of the two years the balances would revert into the general fund again.

INSANE.

As the law now is the burden of caring for the insane is borne by the several counties, the law should be amended in this respect so that the expenses would be paid by the Territory.

REPORTS OF THE TERRITORIAL OFFICERS.

The books of the several Territorial officers should be closed on the 31st of October of each year, and they should make a report on or before the 15th day of November following. Provision should be made for the printing of these reports and copies should be forwarded to the members of the Legislative Assembly at least thirty days prior to the session. The law should be so amended.

There is a growing demand for these reports by boards of trade, railway companies, bankers, brokers, investors and home hunters. I know of no better way to advertise our Territory and induce immigration than to scatter these reports broadcost.

CLAIMS.

A number of claims are on file in this office that have not been audited and allowed. The reasons for not auditing and allowing each claim is endorsed on it.

These claims should receive early attention.

I make the foregoing recommendations in compliance with Section 1694 and I have tried to make them as brief as possible but at the same time to set forth such matters as I deemed to be for the best interests of the Territory.

Very respectfully submitted by

M. N. GRANT,
Territorial Auditor.